



2015

**MeF
Individual Income Tax
ATS Packet
Draft Version**

November 2015

Montana MeF ATS Testing Overview

For TY2015 the Montana schema includes all both of our main forms. This test packet includes 16 test cases. These test cases include the Form 2, Form 2EZ and Form 2EC. If your organization supports the Form 2EZ please submit tests 1 on the correct form. If your organization does not support these additional forms please submit all the test cases on the Form 2.

The following pages will include the test scenario as well as a table of the line items for each returns. The line numbers listed in the table for each scenario are for the Form 2 only.

The tables and matrix include the lines that we expect to be completed. What information is submitted in those line will be left up to the vendor. The lines listed are the minimum amount of information we expect to see on the return. If you would like to test additional information please feel free to do so. There are a few instances where we are testing negative values. The lines containing negative values are highlighted in red. In the table, the line numbers are followed by a “P”, “S” or a “P/S”. The “P” indicates the primary filer, the “S” indicates the spouse and the “P/S” indicates both the primary and spouse should be represented.

When submitting test returns to the department please send an email notification to DOR-MeF@mt.gov containing the following information.

- State Submission ID numbers for all the test returns

- Software company name

- Software product name

- ETIN

- Electronic PDF copies of the test cases

 - Please include your ETIN and test return number in the file name

 - Example: **12345Test3.pdf**

Along with the information listed above please include a listing of your software limitations that would change what we would be expecting to see in each test return.

Once the department receives notification and the test cases, a tester will be scheduled to review the returns. It is our intention to review all test returns within three (3) days of receipt. After the returns are reviewed the department will send a compares document identifying items that need to be corrected. When making corrections please resend all the returns in the test packet for review unless instructed otherwise.

Test 1: Form 2 or 2EZ

Rex Wilder is single, full year resident with no dependents. He works for a restaurant and received tips, has some interest and received unemployment benefits.

Forms: Form 2 or 2EZ, W2 (1), 1099-INT (1), 1099-G (1)

Taxpayer: Rex Wilder
SSN: 400-00-6801
DOB: 08/19/1991

Address: PO Box 238
McAllister, MT 59740

Filing Status: Single, full-year resident

Standard deduction

Check-off contributions – Agriculture Literacy in Montana Schools \$5

Direct Deposit:

RTN #: 012456778

Acct #: 1568845889

Account Type: Checking

IAT Indicator: NO

Daytime phone number: 406-444-4070

Boxes marked:

Yes - 3rd party designee include name & phone number

Form 2	63
7	65
8a	69
19	69c
22	70
23	72
38	74
38a	SCH II
40	3
41	14
42	36
43	
44	
45	
46	
48	
50	
53	
54	
55	

Test 2: Form 2

Fred and Mary Jenson file a joint resident Montana return. Fred is 65. They have one dependent daughter, Paula. Fred has wages, pension from the Railroad Retirement Board and he received Tier I benefits, as well as an IRA distribution of \$3,200. Mary receives wages of \$3,000 she earned on her enrolled reservation. Fred and Mary have joint interest income of \$50 federal bond interest, \$250 from Arizona muni bonds, \$125 from Montana muni bonds, and \$100 other taxable interest. They also have dividends from stocks and capital gains. They have a subtraction for student loan interest and made a contribution of \$750 to each of their medical savings account. They have a college contribution credit and an ENRG C Credit. Fred made estimated payments and an extension payment. He qualifies for the 2EC Elderly Homeowner/Renter Credit.

Forms: Form 2; W2 (2); 1099-R; RRB 1099; RRB 1099-R; 1099-INT; 1099-DIV; 1099-B; Schedule D, College Contribution Credit form CC; ENRG C; 2EC

Attachments: Form ETM

Taxpayer: Fred Jenson
SSN: 400-00-6802
DOB: 06/15/1950

Spouse: Mary Jenson
SSN: 400-00-6872
DOB: 09/20/1954

Address: 1736 Jocko Valley Road
Arlee, MT 59821

Filing Status: Joint, full year resident

Dependent: Paula Jenson – daughter 400-00-6852

Standard deduction
Wage and pension withholding tax – Fred only

Check=off contributions – Nongame Wildlife Program \$10 & Child Abuse Prevention (fill in amount)

Direct Deposit:
RTN #: 012456778
Acct #: 15688a37
Account Type: Savings
IAT Indicator: NO

Daytime phone number: 406-444-4070

Box marked:
No – 3rd party designee. Do not include name & phone number

Form 2	45	SCH II
7	46	1
8a	47	2
8b	48	11
9	50	12
13	51	18
15a	53	23
15b	54	24
16a	55	36
16b	58	SCH V
20a	59	2
20b	60	4
22	63	23
23	65	24
34	69	28
37	69a	
38	69b	
38a	70	
39	72	
40	74	
41	SCH I	
42	1	
43	17	
44		

Test 3: Form 2

Sam and Sally Cadwell filed a part year resident return as married filing separate on the same form (3a). They are both over 65 and Sally is blind. They have no dependents. Sam passed away on **10/15/2015**. They moved from Montana to Alabama **March 1, 2015**. After they moved, they both had received interest which included US and Alabama bond interest. Pensions, IRA distributions and social security benefits were received throughout the year. They both had Montana royalty income and capital gains. They both have a net operating loss that is attributable to Montana. When they moved, they each closed a Montana family education savings account and have recapture tax. Sally made estimated payments and an extension payment. Depending on amounts used, some social security fields will be optional.

Forms: Form 2, 1099-R (4), 1099-INT (2), SSA-1099 (2), 1099-Misc (1), Schedule E Schedule D

Taxpayer Information:

Sam Cadwell
111 Main Street
Quinton, AL 35130
SSN: 400-00-6803
DOB: 06/15/1944

Spouse Information:

Sally Cadwell
SSN: 400-00-6873
DOB: 09/20/1945

Filing Status: Married filing separately on same form (3a)

Residency Status: Resident Part-Year (5c)

Additional Information:

Standard deduction
Mineral royalty withholding tax
Tax due - Column A underpayment & Column B overpayment

Direct Debit:

RTN #: 012456778
Acct #: 8977458881
Account Type: Savings
IAT Indicator: NO
Payment Amount: must equal total tax due
Payment Date (required): **04-15-2016**

Daytime phone number: 406-444-4070

Boxes marked:

Do not want forms or instructions next year
Yes – 3rd party designee include name & phone number

Form 2	46 P/S	28 P/S
8a P/S	47 P/S	36 P/S
8b P/S	48 P/S	SCH IV
13 P/S	48a P/S	7 P/S
15a P/S	50 P/S	9 P/S
15b P/S	52 P/S	10 P/S
16a P/S	53 P/S	11 P/S
16b P/S	54 P/S	16 P/S
17 P/S	56 P/S	17 P/S
20a P/S	58 S	18 P/S
20b P/S	59 S	19 P/S
<21 P/S>	63 P/S	20 P/S
22 P/S	64 P	21 P/S
23 P/S	65 S	22 P/S
38 P/S	71	23 P/S
38a	SCH I	24 P/S
39 P/S	1 P/S	25 P/S
40 P/S	12 P/S	
41 P/S	17 P/S	
42 P/S	SCH II	
43 P/S	1 P/S	
44 P/S	11 P/S	
45 P/S	12 P/S	

Optional: Depending on the amounts used, there may be additions or subtractions to taxable social security benefits. Depending on the amounts used, Columns A and B are optional for Schedule I Line 5 and Schedule II line 23.

Test 4: Form 2

Donald and Wendy Taylor are residents of South Dakota and are filing a Montana nonresident joint return. They have 3 dependent children. Mr. Taylor is a service member under USC Title 10 orders and stationed at the air force base in Great Falls, Montana. Mrs. Taylor works at an elementary school in Great Falls and has educator expenses. Mr. Taylor has a small business in Great Falls.

Forms: Form 2, W2 (2), Schedule C

Taxpayer Information:

Donald Taylor
9875 10th Avenue South
Great Falls, MT 59401
SSN: 400-00-6804
DOB: 06/15/1980

Spouse Information:

Wendy Taylor
SSN: 400-00-6874
DOB: 05/27/1981

Filing Status: Married Filing Jointly (2)

Residency Status: Nonresident Full-Year (5b)

Dependent Information:

Mary Taylor	Daughter	400-00-6853
Angela Taylor	Daughter	400-00-6855
David Taylor	Son	400-00-6854

Additional Information:

Standard deduction
Wage withholding tax
Line 12 NAICS **Code 211110**

Check-off contributions:

MT Military Family Relief Fund \$10 checkbox

Direct Deposit:

RTN #: 012456778
Acct #: 488732610025
Account Type: Checking
IAT: NO

Daytime phone number: 406-444-4070

Boxes marked:

Do not want forms or instructions next year
Yes – 3rd party designee include name & phone number

Form 2	65
7	69
12	69d
22	70
23	72
24	74
28	SCH II
37	9
38	36
38a	SCH IV
40	6
41	16
42	17
43	19
44	21
45	22
46	23
48	24
48a	25
50	
53	
54	
55	
63	

Test 5: Form 2

Rachel Smitty is a non-resident that files separately from her husband – married filing separately on separate forms filing status 3b. She has two dependent children. Rachel is self-employed. She has other gains from Schedule 4797 and Schedule E partnership income. She is a partner in a Montana partnership which withholds tax on her behalf. She also has a capital loss carryover of \$2,300. The income from the Montana partnership is her only Montana-sourced income. She also received a small amount of money while serving on a jury.

Forms: Form 2, Schedule C (NAICS: **311400**), Schedule D, Schedule E, K-1

Taxpayer Information:

Rachel Smitty
Vytauto g.46 (address)
Lentvaris (city)
Dzukija (province)
LH (country)
64065 (foreign postal code)
SSN: 400-00-6805
DOB: 06/15/1978

Spouse Information: (Spouse name not required in header)

SSN: 400-00-6875

Filing Status: Married filing separately on separate forms (3b)

Residency Status: Nonresident Full-year (5b)

Dependent Information:

Tyler Smitty	Son	400-00-6866
Sydney Smitty	Daughter	400-00-6867

Additional Information:

Standard deduction
Pass-through withholding
Line 12 NAICS **311400**

Refund: Applied to estimates

Daytime phone number: 406-444-4070

Boxes marked:

Do not want forms or instructions next year
Yes – 3rd party designee include name & phone number

Form 2	48
12	48a
<13>	50
14	53
17	54
21	57
22	63
23	65
28	72
29	73
30	SCH IV
37	11
38	16
38a	17
41	22
42	23
43	24
44	25
45	
46	

This test is a fiscal filer, tax year beginning April 1, 2015, a ending March 31, 2016 . If fiscal filing not supported please submit return as an annual filer.

Test 6: Form 2

Edward and Doris Harris are full-year residents who file married filing separate on the same form. They have 1 child, whom qualifies for the disabled child exemption. Edward is 62 years old, and qualifies for the elderly homeowner/renter credit. Edward receives an IRA distribution, \$5,000 which is taxable. Doris earned \$15,000 in wages. They have both made a deposit to an ABLÉ account. They both are taking a refundable credit for unlocking state lands. They have the following capital gain/loss activity:

	Edward	Doris	Joint
Capital loss carryover from previous year	(\$558)	(\$4,842)	
Current year gains	\$15,598		\$500
Current year loss			(\$6,341)

Forms: Form 2, W2 (1), 1099-R (1), Schedule D, Elderly Homeowner/Renter Credit 2EC

Taxpayer Information:

Edward Harris
PO Box 5336
Havre, MT 59501
SSN: 400-00-6806
DOB: 05/27/1953

Spouse Information:

Doris Harris
SSN: 400-00-6876
DOB: 12/02/1964

Filing Status: Married, filing separately on same form (3a)

Residency Status: Resident Full-Year (5a)

Dependent Information:

Harry Harris - Son 400-00-6856

Additional Information:

Standard deduction
Wage and pension withholding tax

Check-off contributions:

Agriculture Literacy in Montana Schools (fill in amount)

Refund: Check

Daytime phone number: 406-444-4070

Boxes NOT marked:

Do not want forms or instructions next year
Yes – 3rd party designee, include name & phone number

Form 2EC physical address:

1153 Cleveland Ave
Havre, MT 59501

Form 2	53 S
7 S	54 S
13 P/S	55 S
15a P	60 P/S
15b P	63 P/S
22 P/S	65 P/S
23 P/S	69
38 P/S	69c
38a	70
40 P/S	72
41 P/S	74
42 P/S	SCH II
43 P/S	11 P
44 P/S	21 P/S
45 P/S	36 P/S
46 P/S	SCH V
47 P/S	24 P
48 S	27 P/S
50 S	28 P/S

Test 7: Form 2

James Carlson is a single, full-year resident filer who has one dependent. James has wages from jobs in Montana, North Dakota and Indiana. James receives alimony. He also has royalty income in Montana and North Dakota. He had a state refund that was taxable on the federal return as well as a refund of local income tax. Since he took a deduction for local income tax in the prior year, the refund of local income tax is taxable to Montana. He also has a taxable federal refund. James made a nonqualified withdrawal from his medical care savings account. James paid additional federal tax for a 2013 amended return. (There will be 2 Schedule VI forms completed – one for ND with only royalty income and one for IN with wage income.)

Forms: Form 2, W2 (1), 1099-Misc (1)

Attachments: Indiana tax return; North Dakota tax return

Taxpayer Information:

James Carlson
PO Box 514
Ronan, MT 59864
SSN: 400-00-6807
DOB: 05/27/1977

Filing Status: Single (1)

Residency Status: Resident Full Year (5a)

Dependent Information:

Carl Carlson Son 400-00-6862

Additional Information:

Itemized deductions
Wage and mineral royalty withholding tax
Interest on underpayment of estimated taxes

Tax due return

Direct Debit:

RTN #: 012456778
Acct #: 82544977458321
Account Type: Checking
IAT Indicator: NO

Payment Amount: must equal total tax due

Payment Date (required): 02-23-2016

Daytime phone number: 406-444-4070

Boxes marked:

Do not want forms or instructions next year
Yes – 3rd party designee include name & phone number

Form 2	64	22
7	66	23
10	68	24
11	70	25
17	71	26
22	SCH I	30
23	3	SCH V
38	7	1
38a	17	23
39	SCH II	SCH VI
40	6	1
41	36	2
42	SCH III	3
43	2	4
44	3	5
45	7a	6
46	7d	7
48	7e	8
50	9	9
51	10	10
53	11	
54	13	
55	14	
56	17	
63	21	

Test 8: Form 2

Sally King is a resident of North Dakota. She files a nonresident Montana return filing status 3c – married filing separate and spouse is not filing. She has no dependents. She has a wage income from Montana.

Forms: Form 2, W2 (1)

Taxpayer Information:

Sally King
PO Box 1232
Williston, ND 58801
SSN: 400-00-6808
DOB: 12/02/1980

Spouse Information:

SSN: 400-00-6878

Filing Status: Married filing separate and spouse is not filing (3c)

Residency Status: Nonresident Full-Year (5b)

Additional Information

Standard deduction
Wage withholding tax

Refund: check

Daytime phone number: 406-444-4070

Boxes marked:

Do not want forms or instructions next year

No – 3rd party designee **do not** include name & phone number

North Dakota reciprocal box is marked

Note:

The test matrix indicates the Line 42 needs to be submitted in the return. For clarification, the standard/itemized deduction choice <DeductionChoice> is required in the schema and needs to be submitted in this test case. The deduction amount <DeductionAmount> is an optional element and would not need to be submitted with this test case.

Form 2
38a
42
55
63
65
72
74

Test 9: Form 2

Marvin and Betty Olsen are full-year residents who are filing married filing separate on the same form status 3a. Marvin is the primary filer and he is 65. They have five children, one which qualifies for the disabled exemption. They both earn a wage income and have losses on schedules C, D, E and F as well as a loss on Form 4797 which is reported as other gains or losses. Schedule E income includes pass-through income and withholding for Betty. They both received a state refund that is taxable on the federal return. The Olsens have interest and dividends from joint accounts, which includes Montana muni-bond interest. They both received a lump-sum distribution. Betty received unemployment benefits. Marvin and Betty made contributions to their medical care savings accounts and Family Education Savings Plan. Betty has unreimbursed employee business expenses. They installed a low emission wood combustion device and filed an ENRG B credit form.

Forms: : Form 2, W2 (2); 1099-INT; 1099-G, Schedule C; Schedule D; Schedule E; Schedule F; Form 4797; Form 4972; K-1; form ENRG-B

Taxpayer Information:

Marvin Olsen
125 N Roberts
Helena, MT 59601
SSN: 400-00-6809
DOB: 06/26/1964

Spouse Information:

Betty Olsen
SSN: 400-00-6889
DOB: 05/16/1968

Filing Status: Married filing separately on the same form (3a)

Residency Status: Resident Full Year (5a)

Dependent Information:

Wyatt Olsen -	Son	400-00-6880(disabled)
Dakota Olsen	Son	400-00-6881
Colorado Olsen	Son	400-00-6882
Evangeline Olsen	Daughter	400-00-6883
Montana Olsen	Son	400-00-6884

Additional Information:

Itemized deductions
Wage withholding tax
Line 12 NAICS Code **311300**

Direct Deposit:

RTN #: 012456778

Acct #: 1254

Account Type: Checking Account

IAT: NO

Daytime phone number: 406-444-4070

Boxes marked:

Do not want forms or instructions next year

Yes – 3rd party designee, name & phone number

Form 2	48 P/S	2 P/S
7 P/S	49 P/S	3 P/S
8a P/S	50 P/S	4 P/S
8b P/S	51 P/S	5 S
9 P/S	53 P/S	7a P/S
10 P/S	54 P/S	7b P/S
<12 P/S>	55 P/S	7e P/S
<13 P/S>	57 S	10 P/S
<14 P/S>	63 P/S	11 P
<17 P/S>	64 S	13 P/S
<18 P/S>	65 P	21 S
19 S	72	23 S
22 P/S	73	24 P/S
23 P/S	74	25 P/S
38 P/S	SCH II	26 S
38a	3 S	27 P/S
40 P/S	6 P/S	30 P/S
41 P/S	12 P	SCH V
42 P/S	18 P/S	13b P/S
43 P/S	20 P/S	23 P/S
44 P/S	36 P/S	
45 P/S	SCH III	
46 P/S	1 P/S	

Test 10: Form 2

Thomas and Betty Pullman moved to Montana from Idaho. They are filing a part-year resident return and using filing status 3a married filing separate on the same form. They have no dependents, though Betty has a daughter that qualifies for a federal tax credit, but is taken as a deduction on another return. Thomas continued to earn wages in Idaho for 3 months after they moved to Montana before he got a job in Montana. He files for a credit for tax paid to Idaho on the Montana Schedule VI—Credit for an Income Tax Liability Paid to Another State Part-year Resident Only. Betty quit her teaching job in Idaho when they moved and took a job in Montana. She has educator expenses. Thomas had a net operating loss carryover from Idaho. They have moving expenses. They both pay alimony to former spouses.

Forms: Form 2, W2 (4)

Taxpayer Information:

Thomas Pullman
PO Box 230
Arlee, MT 59821
SSN: 400-00-6810
DOB: 05/13/1974

Spouse Information:

Betty Pullman
SSN: 400-00-6878
DOB: 05/16/1974

Filing Status: Married filing separately on same form (3a)

Residency Status: Resident Part-Year (5c)

Additional Information:

1040 Child tax credit, but not a dependent exemption – Marie Flamelle – Daughter
400-00-6882

Standard deduction
Wage withholding tax

Direct Deposit:

RTN #: 012456778
Acct #: 5889663LM42
Account Type: Savings Account
IAT = YES, if IAT not supported please submit as normal direct deposit

Daytime phone number: 406-444-4070

Boxes marked:

Do not want forms or instructions next year
No – 3rd party designee **do not** include name & phone number

Form 2	SCH I
7 P/S	12 P
<21 P>	17 P
22 P/S	SCH IV
23 P/S	1 P/S
24 S	16 P/S
27 P/S	17 P/S
32a P/S	18 P
32b P/S	22 P/S
37 P/S	23 P/S
38 P/S	24 P/S
38a	25 P/S
39 P	SCH V
41 P/S	1 P
42 P/S	23 P
43 P/S	SCH VI
44 P/S	1 P
45 P/S	2 P
46 P/S	3 P
48 P/S	4 P
48a P/S	5 P
50 P/S	6 P
51 P	7 P
53 P/S	8 P
54 P/S	9 P
55 P/S	10 P
63 P/S	
65 P/S	
72	
74	

Tests 11, 12, 13 and 14: Form 2

All taxpayers have wages, other income – gambling, withholding tax and all lines of the itemized deduction schedule will have data except line 14 and line 19. The wages must meet the minimum amounts to calculate a limited itemized deduction total. There are no other requirements for the returns, and it does not matter if they have an underpayment or overpayment. Test 14 will have an amount in each field for column A and B except lines 38a, 72 and 74. **Schedule III Line 30 checkbox should be selected for the four tests below.**

Forms: Form 2 with Schedule III or 2M with Schedule I, W2(s)

Taxpayer 11:

Lewis Lester 400-00-6811
PO Box 230
Arlee, MT 59821
DOB: 5/13/1976 Single / Resident full-year
W2 wages in excess of \$259,000 plus gambling income

Taxpayer 12:

Madge Margot 400-00-6812
PO Box 5596
Helena, MT 59601
DOB: 7/30/1979 Head of Household / Resident full-year
W2 wages in excess of \$285,000 plus gambling income

Taxpayer 13:

Ned Norbert 400-00-6813
PO Box 3038
Kalispell, MT 59903
DOB 12/17/1954 Married filing jointly / Resident full-year
W2 wages in excess of \$310,000 including spouse wages plus gambling income

Nell Norbert 400-00-6823
same address
DOB 4/1/1950

Taxpayer 14:

Oscar Ott 400-00-6814
113 Trillium Lane
Lolo, MT 59847
DOB 2/21/1952 Married filing separately on same form / Resident full-year
W2 wages in excess of \$155,000 plus gambling income

Opal Ott 400-00-6824
same address
DOB 3/14/1950 spouse on married-filing separate on same form filer / Resident full-year
W2 wages in excess of \$155,000 plus gambling income

Note: Test 14 will have an amount in each field for column A and B except lines 38a, 72 and 74.

Form 2	7a
7	7b
21	7c
22	7d
23	7e
38	8
38a	9
41	10
42	11
43	12
44	13
45	15
46	16
48	17
50	18
53	20
54	21
55	22
63	23
65	24
72	25
74	26
SCH III	27
1	28
2	29
3	30
4	
5	
6	

Test 15: Form 2—Original or Amended

Parker Peterson is a full-year resident and files as head-of-household. He maintains a home for his disabled father, who is also his dependent. Parker is a wage earner and is a member of the Montana Air National Guard and has received wages under Title 10 and Title 32. He travels 200 miles to perform his duties as a Guard member. He contributes to an IRA and has an HSA. He is going to school and has tuition. If he is amending, this is his 2nd amended return: he received a refund with his original return and had made a payment with his first amended return. He has a tax due on this return.

Forms: : Form 2, W2 (2)

Taxpayer Information:

Parker Peterson
PO Box 2341
Helena, MT 59602
SSN: 400-00-6815
DOB: 08/31/1971

Filing Status: Head of Household (4)

Residency Status: Resident Full Year (5a)

Dependent Information:

Paul Peterson Father 400-00-6827

Additional Information:

Standard deductions
Wage withholding tax

Direct Debit

RTN #: 012456778

Acct #: 158977748556

Account Type: Checking Account

IAT: NO

Payment Amount: must equal total tax due

Payment Date (required): 03-17-2016

Daytime phone number: 406-444-4070

Boxes marked:

Do not want forms or instructions next year

Yes – 3rd party designee include name & phone number

Form 2	SCH II
7	8
22	36
23	
25	
26	
33	
35	
37	
38	
38a	
40	
41	
42	
43	
44	
45	
46	
48	
50	
53	
54	
55	
61	
62	
63	
64	
67	
70	
71	

Test 16: Form 2EC (Stand Alone)

Quimbly Quintana is a full-year resident that does not have a filing requirement, but does meet the qualifications for the 2EC Elderly Homeowner/Renter Credit. He owns a mobile home on a rented lot. The mobile home lot address is 3259 Rachelle Road, Helena, Montana. He has social security income, and a small pension.

Forms: : Form 2EC

Attachments: Property tax bill, rental statement

Taxpayer Information:

Quimbly Quintana
PO Box 1381
East Helena, MT 59635
SSN: 400-00-6816
DOB: 05/27/1952

Direct Deposit:

RTN #: 012456778

Acct #: 15893334762

Account Type: Savings Account

IAT: NO

Daytime phone number: 406-444-4070

Boxes marked:

Do not want forms or instructions next year

No— 3rd party designee **do not** include name & phone number

Form 2EC
? # 1
? # 2
? # 3
? # 4
1
2
3
4
5
6
7
8
9
10
11
12
13